Do you have 50 or more full-time or full-time equivalent employees?

Yes → Do you have a self-insured employee health plan?

No → Do you have a self insured employee health plan?

Do you have a self-insured employee health plan?

No → Do you have a fully insured employer sponsored health plan?

Yes → You **will be required comply** with **Sections 6055 and 6056**. **You must**:

- File forms 1094-C and 1095-C with the IRS
- Provide form 1095-C to employees; and
- For non-employees, including retirees, COBRA beneficiaries, etc. either:
  - *a. If not your employee for all 12 months* - file Forms 1094-B and 1095-B with the IRS and provide Form 1095-B to responsible individuals**,** or file Forms 1094-C and 1095-C (Part III) with the IRS and provide Form 1095 (Part III) to responsible individuals; OR
  - *b. If your employee for 1 or more months* - file forms 1094 C and 1095-C with the IRS and provide form 1095-C to responsible individuals.

Do you have a self insured employee health plan?

No → Do you have a fully insured employer sponsored health plan?

Yes → You **will be required to comply** with **Section 6055. You must:**

- File Forms 1094-B and 1095-B with the IRS; and
- Provide Form 1095-B to responsible individuals.

Do you have a fully insured employer sponsored health plan?

No → Your organization is **not subject to Section 6055 or 6056**. No reporting is required by you or any other entity on your behalf.

Yes → You are **not responsible** for either **Section 6055 or Section 6056** reporting. The health insurance company (including coverage offered through the SHOP) will file and provide the appropriate Section 6055 forms on your behalf to the IRS and responsible individuals.

Do you have a fully insured employer sponsored health plan?

No → You **will be required to comply** with **Section 6056**. **You must:**

- File Forms 1094-C and 1095-C (Parts I and II) with the IRS; and
- Provide Form 1095-C (Parts I and II) to employees.

Yes → You **will be required to comply** with **Section 6056**. The health insurance company will file and provide the appropriate Section 6055 forms on your behalf to the IRS and responsible individuals. **You must**:

- File forms 1094-C and 1095-C (Parts I and II) with the IRS
- Provide either form 1095-C or a simplified statement to employees
- For non-employees including retirees, COBRA beneficiaries, etc.
  - a. *If not your employee for all 12 months* - file Forms 1094-B and 1095-B with the IRS and provide Form 1095-B to responsible individuals, or file Forms 1094-C and 1095-C (Part III) with the IRS and provide Form 1095-C (Part III) to responsible individuals; OR
  - b. *If your employee for 1 or more months* - file Forms 1094-C and 1095-C

People to Payroll